

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Eastern Howard School Corp (3480)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$1,653,424	\$1,886,492	\$1,750,167	6%	-7%
	11300 High School	\$1,634,918	\$1,695,406	\$1,169,467	-28%	-31%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$387,330	n/a	n/a
	11450 Consumer and Homemaking	\$77,762	\$72,328	\$71,543	-8%	-1%
	11480 Industrial Education A	\$0	\$545	\$0	n/a	-100%
	11590 Other Vocational Education Programs	\$1,815	\$16,654	\$21,705	> 500%	30%
	12100 Gifted and Talented	\$452	\$11,936	\$9,802	> 500%	-18%
	12210 Mild Mental Handicap	\$135,756	\$10,420	\$0	-100%	-100%
	12310 Orthopedic Impairment	\$0	\$933	\$766	n/a	-18%
	12340 Hearing Impairment	\$0	\$1,032	\$40	n/a	-96%
	12350 Homebound	\$0	\$16,541	\$11,824	n/a	-29%
	12410 Emotional Handicap - Full Time	\$168,794	\$129,611	\$170,148	1%	31%
	12420 Emotional Handicap - All Others	\$0	\$219	\$462	n/a	111%
	12610 Learning Disability - Full Time	\$83,716	\$321,155	\$266,550	218%	-17%
	12620 Learning Disability - All Others	\$0	\$0	\$0	n/a	n/a
	12710 Equal Opportunity At Risk	\$0	\$7,349	\$8,762	n/a	19%
	12810 Special Education Preschool	\$26,678	\$26,084	\$20,408	-24%	-22%
	12900 Other Special Programs	\$0	\$56,988	\$55,024	n/a	-3%
	14100 Elementary	\$39,632	\$15,863	\$11,152	-72%	-30%
	14200 Middle/Junior High	\$0	\$3,520	\$2,565	n/a	-27%
	14300 High School	\$23,179	\$31,596	\$16,635	-28%	-47%
	16100 Remediation Testing	\$332	\$2,565	\$2,221	> 500%	-13%
	16200 Preventive Remediation	\$0	\$11,047	\$49,129	n/a	345%
	21520 Speech Pathology Services	\$27,496	\$63,607	\$59,396	116%	-7%
	22220 School Library	\$11,517	\$996	\$537	-95%	-46%
	22230 Audiovisual	\$7,224	\$852	\$1,638	-77%	92%
	22250 Computer Assisted Instruction Services	\$93,017	\$18,269	\$16,696	-82%	-9%
	22290 Other Education Media Services	\$2,923	\$4,693	\$5,170	77%	10%
	24100 Office of the Principal Services	\$299,226	\$510,411	\$468,015	56%	-8%
	25810 Direction of Rental Services	\$493	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$128,003	\$98,348	\$3,631	-97%	-96%
	25840 Other Textbook Rental Services	\$1,592	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$135,765	\$308,917	\$288,481	112%	-7%
	41100 Transfer Tuition	\$4,833	\$7,934	\$2,029	-58%	-74%
	41300 Area Vocational Schools	\$20,731	\$77,578	\$70,436	240%	-9%
	41400 Joint Services and Supply	\$34,475	\$26,397	\$37,183	8%	41%
<b>Student Academic Achievement Total</b>		<b>\$4,613,752</b>	<b>\$5,436,284</b>	<b>\$4,978,908</b>	<b>8%</b>	<b>-8%</b>

**Student Instructional Support**

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	21220 Counseling Services	\$39,248	\$149,039	\$137,349	250%	-8%
	21230 Appraisal Services	\$1,165	\$7,726	\$3,416	193%	-56%
	21240 Information Services	\$0	\$595	\$555	n/a	-7%
	21290 Other Guidance Services	\$2,390	\$0	\$0	-100%	n/a
	21320 Medical Services	\$2,030	\$7,500	\$7,500	269%	0%
	21340 Nurse Services	\$17,919	\$47,125	\$47,631	166%	1%
	21390 Other Health Services	\$0	\$2,296	\$3,800	n/a	65%
	21710 Service Area Direction	\$0	\$475	\$480	n/a	1%
	21790 Other Student Services	\$0	\$4,931	\$3,104	n/a	-37%
	22110 Service Area Direction	\$3,602	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$21,584	\$500	\$37	-100%	-93%
	22130 Instructional Staff Training Services	\$0	\$1,000	\$2,250	n/a	125%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$0	\$9,000	\$9,000	n/a	0%
	23120 Service Area Assistants	\$119,090	\$13,466	\$10,578	-91%	-21%
	23190 Other Governing Body Services	\$1,901	\$27,437	\$17,003	> 500%	-38%
	23210 Office of the Superintendent	\$82,337	\$94,462	\$118,746	44%	26%
	23220 Community Relations	\$0	\$846	\$833	n/a	-2%
	23290 Other Executive Administrative Services	\$10,471	\$0	\$0	-100%	n/a
	24900 Other Support Services - School Admin.	\$0	\$60,108	\$66,347	n/a	10%
	26450 Health Services	\$0	\$29	\$0	n/a	-100%
	26710 Technology Support and Maintenance	\$0	\$212,100	\$258,035	n/a	22%
<b>Student Instructional Support Total</b>		<b>\$301,738</b>	<b>\$638,637</b>	<b>\$686,664</b>	<b>128%</b>	<b>8%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$3,685	\$10,671	\$4,876	32%	-54%
	23160 Promotion Expenses	\$0	\$3,566	\$3,339	n/a	-6%
	23230 Staff Relations and Negotiations	\$0	\$163	\$160	n/a	-2%
	25110 Office of the Business Manager	\$0	\$52,133	\$49,209	n/a	-6%
	25210 Service Area Direction	\$0	\$3,973	\$4,289	n/a	8%
	25220 Budgeting	\$0	\$98	\$0	n/a	-100%
	25230 Receiving and Disbursing Funds	\$0	\$48,675	\$28,083	n/a	-42%
	25240 Payroll Services	\$0	\$44,996	\$28,014	n/a	-38%
	25260 Internal Auditing	\$472	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$13,297	\$2,539	\$1,707	-87%	-33%
	25293 Printed Forms	\$1,302	\$2,181	\$2,282	75%	5%
	25295 Bank Service Charge	\$0	\$4,917	\$4,416	n/a	-10%
	25296 Cash Change	\$65	\$500	\$600	> 500%	20%
	25360 Rent of Buildings & Equipment	\$1,998	\$176,085	\$73,382	> 500%	-58%
	25410 Service Area Direction	\$0	\$50,030	\$46,463	n/a	-7%

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	25420 Maintenance of Buildings	\$593,307	\$865,591	\$847,036	43%	-2%
	25430 Maintenance of Grounds	\$30,979	\$20,661	\$23,449	-24%	13%
	25440 Maintenance of Equipment	\$39,889	\$50,339	\$47,497	19%	-6%
	25450 Vehicle Maintenance (other than buses)	\$848	\$1,081	\$726	-14%	-33%
	25460 Security Services	\$0	\$2,175	\$1,188	n/a	-45%
	25470 Insurance (other than buses)	\$20,027	\$66,111	\$74,761	273%	13%
	25490 Other Operating/Maintenance of Plant	\$0	\$0	\$1,509	n/a	n/a
	25510 Service Area Direction	\$84,178	\$62,576	\$57,445	-32%	-8%
	25520 Vehicle Operation	\$83,082	\$153,342	\$142,089	71%	-7%
	25530 Monitoring Services	\$1,498	\$1,278	\$2,423	62%	90%
	25540 Vehicle Servicing and Maintenance	\$35,854	\$72,903	\$70,953	98%	-3%
	25550 Purchase of School Buses	\$71,479	\$0	\$41,000	-43%	n/a
	25560 Insurance on Buses	\$6,493	\$7,180	\$10,405	60%	45%
	25580 Contracted Transportation Services	\$175,685	\$172,351	\$155,431	-12%	-10%
	25590 Other Pupil Transportation Services	\$933	\$1,098	\$1,593	71%	45%
	25610 Service Area Direction	\$808	\$0	\$157	-81%	n/a
	25620 Food Preparation and Dispensing	\$155,399	\$218,231	\$223,023	44%	2%
	25640 Food Purchases	\$190,837	\$170,413	\$163,843	-14%	-4%
	25690 Other Food Services	\$12,061	\$70,222	\$62,830	421%	-11%
	25920 Ditch Assessments	\$325	\$165	\$247	-24%	49%
	26495 Official Bonds	\$661	\$2,230	\$2,300	248%	3%
	26600 Data Processing	\$0	\$450	\$450	n/a	0%
	29000 Support Services - Other	\$9,866	\$9,415	\$12,078	22%	28%
	32000 Community Recreation	\$26,758	\$22,069	\$15,899	-41%	-28%
	33000 Civic Services	\$10,427	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$80,667	\$144,409	\$140,004	74%	-3%
	39100 High School Band Uniforms	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$0	\$6,108	\$17,332	n/a	184%
	52200 Temporary Loans, INTEREST ON DEBT	\$32,417	\$9,361	\$1,055	-97%	-89%
<b>Overhead and Operational Total</b>		<b>\$1,685,297</b>	<b>\$2,530,288</b>	<b>\$2,363,542</b>	<b>40%</b>	<b>-7%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$4,664	\$36,711	\$16,577	255%	-55%
	25330 Professional Services	\$6,625	\$3,987	\$29,809	350%	> 500%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$434,630	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$56,184	\$472,107	n/a	> 500%
	25355 Sports Facilities	\$0	\$35,539	\$19,031	n/a	-46%
	25370 Purchase of Moveable Equipment	\$2,997	\$228	\$63,811	> 500%	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$51,070	\$73,947	\$24,062	-53%	-67%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25390 Other Facilities Acquisition & Construction	\$7,500	\$30,000	\$30,743	310%	2%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$57,939	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$42,922	\$40,000	n/a	-7%
	52100 Bonds, INTEREST ON DEBT	\$21,730	\$0	\$0	-100%	n/a
	52400 School Bus Loans, INTEREST ON DEBT	\$7,718	\$0	\$0	-100%	n/a
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$58,729	\$57,377	n/a	-2%
	53100 Buildings, LEASE RENTAL	\$1,108,443	\$2,299,872	\$2,302,000	108%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$54,094	\$31,562	\$42,200	-22%	34%
<b>Nonoperational Total</b>		<b>\$1,757,411</b>	<b>\$2,669,680</b>	<b>\$3,097,716</b>	<b>76%</b>	<b>16%</b>
<b>prorated</b>						
	26491 PERF	\$35,920	\$24,519	\$29,568	-18%	21%
	26492 Social Security	\$375,178	\$470,081	\$435,912	16%	-7%
	26493 Workmen's Compensation	\$7,399	\$45,227	\$15,332	107%	-66%
	26494 Group Insurance	\$315,772	\$617,824	\$612,027	94%	-1%
	26496 Unemployment Compensation	\$0	\$357	\$3,825	n/a	> 500%
	26498 Severance/Early Retirement Pay	\$0	\$169,978	\$145,472	n/a	-14%
<b>prorated Total</b>		<b>\$734,269</b>	<b>\$1,327,986</b>	<b>\$1,242,135</b>	<b>69%</b>	<b>-6%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,232,357	\$6,459,675	\$5,942,790	14%	-8%	57.5%	51.3%	48.0%
Student Instructional Support	\$333,043	\$745,841	\$797,253	139%	7%	3.7%	5.9%	6.4%
Overhead and Operational	\$1,769,412	\$2,727,678	\$2,531,206	43%	-7%	19.5%	21.6%	20.5%
Nonoperational	\$1,757,655	\$2,669,680	\$3,097,716	76%	16%	19.3%	21.2%	25.0%
<b>Grand Total</b>	<b>\$9,092,466</b>	<b>\$12,602,874</b>	<b>\$12,368,965</b>	<b>36%</b>	<b>-2%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>61.2%</b>	<b>57.2%</b>	<b>54.5%</b>